EXHIBIT 10

26 - May - 2021

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Addressed to Prime Clerk, LLC

Administrative Staff

I greet you cordially. I am writing to inform you that during this month I received the official document that you sent me, where it states on page 24-50 with the title "Three hundred and sixteenth Omnibus Objection Exhibit A - Claims to be Reclassified" that my claim was rejected, that the proof of claim does not correspond to the goods sold and therefore the claimant is not entitled to an administrative priority.

I am in total disagreement as to the basis of same, as I have stated that my claim is based on the following: During the years 1997-98, 1999 - 2000, 2000 - 2001, during the four-year term of Dr. Victor Fajardo, I started working as a School Counselor. I went from the bachelor's level to the master's level. I was entitled to a salary increase of \$374.00 per month more. The salary increase was never honored. That lawsuit was won against the Puerto Rico Department of Education, and during the period (of former Governor Dr. Pedro Roselló) Dr. Víctor Fajardo spent years in jail for embezzlement.

I consider that I am not only entitled to the amount owed to me of 13,464.00 but also the **interest** due to me for the years that the Government of Puerto Rico owes me for that debt.

I hope to be honored in this regard as soon as possible.

Thank you in advance.

Cordially:

[signature]. Mrs. Rosa Martinez Gomez Phone 939 277 - 8325 1 939 860-894- 9449

IF YOUR CLAIM IS LISTED HERE, ONE OR MORE OF THE DEBTORS ARE SEEKING TO DISALLOW YOUR CLAIM FOR THE REASON LISTED BELOW.

NAME	CLAIM #	DATE FILED	DEBTOR	ASSERTED CLAIM AMOUNT		
MARTINEZ GOMEZ, ROSA	4391	3/23/2018	Commonwealth of Puerto Rico	\$13,464.00		
Reason:	Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.					

SI SU RECLAMO ESTÁ INCLUIDO AQUÍ, UNO O MÁS DE LOS DEUDORES SOLICITAN QUE SU RECLAMO SEA RECHAZADO POR LA RAZÓN INDICADA AQUÍ ABAJO.

NOMBRE	N.º DE RECLAMACIÓN	FECHA DE PRESENTACIÓN	DEUDOR	MONTO DE LA RECLAMACIÓN ALEGADA		
MARTINEZ GOMEZ, ROSA	4391	3/23/2018	Commonwealth of Puerto Rico	\$13,464.00		
Base para:	El Demandante reclamó una prioridad administrativa en virtud del título 11 del Código de los Estados Unidos, sección 503(b)(9), pero la evidencia de reclamo no corresponde a bienes vendidos γ, por lo tanto, el demandante no tiene derecuna prioridad administrativa.					

PR 1848 SRF 52652 Pack ID: 190343 MM LID: 309224-P. SVC: DSHU-PC
Martinez Gamez Rosa
Urbutalle filto 2057 Calle Colings
Ponce BR 500730-4140
Tribunal de Distrito

de los Estados Unidos

Tribunal de Distrito de los Estados Unidos Secretoria (Cler K's Office) Avenida de Carlos Chardón Ste-150 San Juan (Puerto Rico) 60918-1767



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TRANSLATOR'S CERTIFICATE OF TRANSLATION

Translation from: Spanish (Puerto Rico) into English (US) TARGEM Translations Inc.

I, Andreea I. Boscor, ATA-certified Spanish-English #525556, acting as translator at TARGEM Translations Inc., a NEW YORK City corporation, with its principal office at 185 Clymer Street, Brooklyn, NY, 11211, USA, certify that: the English translated document is a true and accurate translation of the original Spanish and has been translated to the best of my knowledge.

Original Document Name: Claim No. 4391 ECF No. 17153

Signed this 9th day of August 2021

Andreea I. Boscor

Spa. Certifica.

Certified Transh

Verify at www.atanet.org/verify

